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CHARLES ELMORE CROPLEY
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(33)

IN THE

Supreme Court of the United States

OCTOBER TERM, 1943.

No. 207.

THE RARITAN COMPANY OF DELAWARE, INC.,
Petitioner,
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent.

REPLY BRIEF FOR PETITIONER.

The primary question before the Court at this stage of the proceeding is whether this case is one that calls for the granting of the writ of certiorari. In other words does the opinion or the decision of the court below conflict with relevant decisions of other similar courts or of this Court, or does it depart from the accepted course of judicial procedure, or does it for some other reason call for an exercise of this Court's power of supervision and review?

The petition and supporting brief, including the statement of the question at page 3 of the petition, are directed exclusively to that issue. The respondent's brief in opposition is not responsive to the representations of the petition or the supporting brief. It completely ignores and disre-

gards them, and begs the question entirely by confining itself to a brief comment on the merits which is as irrelevant to the immediate issue as it is inadequate and inaccurate with respect to the one to which it does address itself. In common with the opinions of both tribunals below, respondent's brief also totally ignores the richly significant legislative history of both the 1934 and 1937 Acts which so clearly shows that in its broad provision with respect to "indebtedness of any kind incurred prior to January 1, 1934," Congress had no thought or purpose that a case such as the present should be excluded.

Respondent's avoidance of any attempt to squarely meet or even refer to the grounds advanced by petitioner is so obvious as to permit no conclusion other than that he has no answer to them.

Respectfully submitted,

PAUL F. MYERS,
JAMES CRAIG PEACOCK,
Counsel for Petitioner.

KENNETH PERRY,
Of Counsel.